

CERTIFICATE

State of Kansas
Special District

2019

To the Clerk of Johnson County, State of Kansas

We, the undersigned, officers of

Johnson County Cons. Fire District No. 2

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2019; and (3) the
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

			2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	10,660,337	8,708,913	
Debt Service	10-113		425,000	433,500	
Employee Benefits			3,310,000	2,359,332	
Equipment Reserve			38,000		
Construction Fund					
Totals	xxxxxxxxxx		14,433,337	11,501,745	
Budget Summary	0		County Clerk's Use Only		
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes	Nov. 1, 2018 Total Assessed Valuation	

Assisted by:

John P Martin

Higdon and Hale CPAs PC

Address:

6310 Lamar Ste 110

Overland Park, KS 66202

Email:

johnmartin@higdonhale.com

Attest: _____, 2018

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 10,645,243
2. Debt service levy in 2018 budget	- \$ 450,000
3. Tax levy excluding debt service	\$ 10,195,243

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 9,339,194	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 3,402,705	
5b. Personal property 2017	- 3,618,136	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	2,083,956	
7. Total valuation adjustment (sum of 4, 5c, 6)	11,423,150	
8. Total estimated valuation July, 1, 2018	979,066,621	
9. Total valuation less valuation adjustment (8 minus 7)	967,643,471	
10. Factor for increase (7 divided by 9)	0.01181	
11. Amount of increase (10 times 3)		+ \$ 120,356
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 10,315,599
13. Debt service levy in this 2019 budget		433,500
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		10,749,099
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021
16. Consumer Price Index adjustment (3 times 15)		\$ 214,100
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 10,963,199

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Johnson County Cons. Fire District No. 2
Johnson County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,016,777	774,457	1,427	2,814	299	0
Debt Service	0	0	0	0	0	0
Employee Benefits	2,628,466	253,922	468	923	98	0
	0	0	0	0	0	0
Total	10,645,243	1,028,379	1,895	3,737	397	0

County Treas Motor Vehicle Estimate

1,028,379

County Treas Recreational Vehicle Estimate

1,895

County Treas 16/20M Vehicle Estimate

3,737

County Treas Commercial Vehicle Tax Estimate

397

County Treas Watercraft Tax Estimate

0

MVT Factor 0.09660

RVT Factor 0.00018

16/20M Factor 0.00035

Comm Veh Factor 0.00004

Watercraft Factor 0.00000

Schedule of Transfers

***Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Station Construction	12/13/2017	2-3%	6,485,000	6,485,000	03/01 - 09/01 9/1		116,354	305,000	156,252	265,000
Total G.O.				6,485,000			116,354	305,000	156,252	265,000
Revenue Bonds:										
Total Revenue										
Other:				0			0	0	0	0
Total Other				0			0	0	0	0
Total				6,485,000			116,354	305,000	156,252	265,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,148,255	1,385,925	1,343,190
Receipts:			
Ad Valorem Tax	7,428,052	7,920,151	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	35,491		
Motor Vehicle Tax	681,847	763,451	648,457
Recreational Vehicle Tax			1,427
16/20M Vehicle Tax			2,814
Commercial Vehicle Tax			299
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Other Income	146,783	28,000	24,000
Cell Tower	103,165	124,000	102,000
Interest on Idle Funds	14,154	15,000	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	8,409,492	8,850,602	778,997
Resources Available:	9,557,747	10,236,527	2,122,187
Expenditures:			
Salaries and Wages	6,119,138	6,700,337	6,968,000
Capital and Transfers	1,192,316	555,000	515,000
Communications	45,368	46,000	55,000
Debt Service	193,800	450,000	
Education and Training	134,794	155,000	171,000
Fuel and Vehicle Expenses	55,443	60,000	65,000
General Insurance	70,271	75,000	85,000
Health and Safety	38,279	58,500	51,500
Professional Fees	63,436	80,000	75,000
Repairs and Maintenance	122,346	131,000	152,500
Real Estate Assessments	4,771	12,000	12,000
Supplies	68,308	109,500	128,500
Tax Increment Financing	0	168,000	168,000
Utilities	63,552	88,000	86,500
Accreditation		30,000	30,000
Radio Reserve		175,000	175,000
Capital and Transfers		0	1,922,337
Cash Forward (2019 column)			0
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	8,171,822	8,893,337	10,660,337
Unencumbered Cash Balance Dec 31	1,385,925	1,343,190	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	8,941,735	10,172,337	10,660,337
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,660,337
		Tax Required	8,538,150
		Delinquent Comp Rate: 2.0%	170,763
		Amount of 2018 Ad Valorem Tax	8,708,913

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Debt Service

CPA Summary

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	923,342	1,200,181	741,518
Receipts:			
Ad Valorem Tax	2,150,204	2,596,785	XXXXXXXXXXXXXXXXXX
Delinquent Tax	12,344		
Motor Vehicle Tax	266,658	220,958	253,922
Recreational Vehicle Tax			468
16/20M Vehicle Tax			923
Commercial Vehicle Tax			98
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,429,206	2,817,743	255,411
Resources Available:	3,352,548	4,017,924	996,929
Expenditures:			
Retirement	1,136,692	1,346,098	1,350,000
Workers Comp	92,798	610,018	610,000
Health Insurance	829,017	1,174,200	1,200,000
Payroll Taxes	93,860	106,090	110,000
Tax Increment Financing	0	40,000	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	2,152,367	3,276,406	3,310,000
Unencumbered Cash Balance Dec 31	1,200,181	741,518	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	2,892,848	3,276,406	3,310,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,310,000
		Tax Required	2,313,071
		Delinquent Comp Rate: 2.0%	46,261
		Amount of -1 Ad Valorem Tax	2,359,332

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.0%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,011,061	3,164,878	3,613,878
Receipts:			
Transfer from General Fund	300,000	475,000	2,612,337
Equipment Sales		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	300,000	485,000	2,622,337
Resources Available:	3,311,061	3,649,878	6,236,215
Expenditures:			
Equipment	146,183	36,000	38,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	146,183	36,000	38,000
Unencumbered Cash Balance Dec 31	3,164,878	3,613,878	6,198,215
2017/2018/2019 Budget Authority Amount:	1,000,000	50,000	38,000

Adopted Budget Construction Fund	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		6,536,799	0
Receipts:			
Bond Proceeds	6,604,446		
Interest on Idle Funds	2,762		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	6,607,208	0	0
Resources Available:	6,607,208	6,536,799	0
Expenditures:			
Station Construction	70,409	6,536,799	
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	70,409	6,536,799	0
Unencumbered Cash Balance Dec 31	6,536,799	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

See Tab A

See Tab C

CPA Summary

NON-BUDGETED FUNDS

(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2019

The governing body of
Johnson County Cons. Fire District No. 2
Johnson County

will meet on July 10, 2018 at 5:00 PM at 3921 West 63rd Street Prairie Village KS 66208 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 3921 West 63rd Street Prairie Village KS 66208 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	8,171,822	9.127	8,893,337	8.856	10,660,337	8,708,913	8.895
Debt Service					425,000	433,500	0.443
Employee Benefits	2,152,367	2.642	3,276,406	2.904	3,310,000	2,359,332	2.410
Equipment Reserve	146,183		36,000		38,000		
Construction Fund	70,409		6,536,799				
Totals	10,540,781	11.769	18,742,542	11.760	14,433,337	11,501,745	11.748
Less: Transfers	300,000		475,000		2,612,337		
Net Expenditures	10,240,781		18,267,542		11,821,000		
Total Tax Levied	9,823,339		10,645,243		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	834,744,348		905,218,856		979,066,621		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	365,000	190,000	6,485,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	365,000	190,000	6,485,000

*Tax rates are expressed in mills.

Marcia Bailey
Chair

Page No.

CONFIRMATION

L74267

The Legal Record

P.O. Box 273
Olathe, KS 66051-0273
Phone: (913) 780-5790

Attention: John Martin

Mailing Address:

LINDA MARSHALL
CONSOLIDATED FIRE DISTRICT NO. 2
3921 W 63RD ST
PRAIRIE VILLAGE KS 66208-1529

Phone: 913-432-1105

We received the following legal notice for publication in The Legal Record. Please look over the publication dates below and the contact information above. Let us know if you have any changes.

Received By: Emily Kares

Date Received: 6/20/18

Publication: Budget Hearing - July 10, 2018

Case Number:

File Number:

Publication Dates: 6/26/18

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The Legal Record

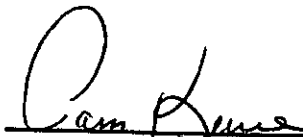
P.O. Box 273
Olathe, KS 66051-0273
(913) 780-5790

LINDA MARSHALL
CONSOLIDATED FIRE DISTRICT NO. 2
3921 W 63RD ST
PRAIRIE VILLAGE KS 66208-1529

Proof of Publication

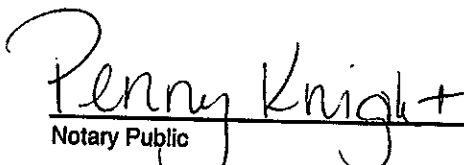
STATE OF KANSAS, JOHNSON COUNTY, SS;
Pam Kruse, of lawful age, being first duly sworn,
deposes and says that she is Legal Notices Billing
Clerk for The Legal Record which is a newspaper
printed in the State of Kansas, published in and of
general paid circulation on a weekly, monthly or
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trade, religious or fraternal publication, is published
at least weekly fifty (50) times a year, has been so
published continuously and uninterrupted in said
County and State for a period of more than one
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attached, and has been entered at the post office
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published in all editions of the regular and entire
issue for the following subject matter (also identified
by the following case number, if any) for 1
consecutive week(s), as follows:

BUDGET HEARING - JULY 10, 2018
6/26/18



Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
August 22, 2018



Notary Public

PENNY KNIGHT
Notary Public-State of Kansas
My Appt. Expires Dec. 31, 2021

L74267
Publication Fees: \$11.84

NOTICE OF BUDGET HEARING
First published in The Legal Record, Tuesday, June 26, 2018.

NOTICE OF BUDGET HEARING

The governing body of
Johnson County Cons. Fire District No. 2

Johnson County

will meet on July 10, 2018 at 5:00 PM at 3921 West 63rd Street Prairie Village KS 66208 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at 3921 West 63rd Street Prairie Village KS 66208 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget Expenditures and Amount of -1 Ad Valorem Tax establish the maximum limits of the budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual -2		Current Year Estimate for -1		Proposed Budget Year for		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of -1 Ad Valorem Tax	Estimate Tax Rate*
General	8,171,822	9.127	8,893,337	8.856	10,660,337	8,708,913	8.895
Debt Service					425,000	433,500	0.443
Employee Benefits	2,152,367	2.642	3,276,406	2.904	3,310,000	2,359,332	2.410
Equipment Reserve	146,183		36,000		38,000		
Construction Fund			6,697,208				
Totals	10,470,372	11.769	18,812,951	11.760	14,433,337	11,501,745	11.748
Less: Transfers	0		0		0		
Net Expenditures	10,470,372		18,812,951		14,433,337		
Total Tax Levied	9,823,339		10,645,243		XXXXXXXXXXXXXXX		
Assessed Valuation	834,744,348		905,218,856			979,066,621	

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	365,000	190,000	6,485,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pmt. Princ.	0	0	0
Total	365,000	190,000	6,485,000

*Tax rates are expressed in mills.

Marcia Bailey
Chair

Page No.

RESOLUTION NO. 2018-9

A resolution expressing the property taxation policy of the Johnson County Cons. Fire District No. 2 governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Johnson County Cons. Fire District No. 2 exceeding the amount levied to finance the 2018 budget of the Johnson County Cons. Fire District No. 2, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Johnson County Cons. Fire District No. 2 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Johnson County Cons. Fire District No. 2 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 21st day of August, 2018 by the Johnson County Cons. Fire District No. 2 governing body, Johnson County, Kansas.

Johnson County Cons. Fire District No. 2 Governing Body

Marcia H. Bailey
Theresa Jacobs
Julia T. Baeshaan
Jaqueline Kasha
John R. ...